

CHAPTER 72

BOARD OF REVIEW

72.01 Provisions of State Law Adopted By Reference. Except as otherwise specifically provided in this Code of Ordinances, the statutory provisions set forth in Chapter 70 of the Wisconsin Statutes, regarding property tax assessment appeals and Board of Review procedures, are hereby adopted by reference and made a part of this Code as if fully set forth herein. Any further amendments, revisions or modifications of the statutes incorporated herein are intended to be made a part of this Code in order to secure uniform statewide regulation of the procedure for property tax assessment appeals and Board of Review procedures.

72.02 Board of Review Membership. The Supervisors and Clerk of the Town of Wilson shall constitute the Town of Wilson Board of Review. The Treasurer of the Town of Wilson shall serve as an alternate member. In the event that Board of Review members and/or alternate are removed or are recused for a valuation objection such that an additional member is needed to make a minimum of three members, the Town Board of the Town of Wilson shall have the authority to appoint a town resident, by majority vote, as an alternate for that objection. Board of Review members shall receive compensation of \$25.00 per diem for each Board of Review meeting they are required to attend.

72.03 Board of Review Training. All members of the Board of Review shall attend a Wisconsin Department of Revenue training session to become certified. This training requirement shall not apply to the alternate or to town resident appointees.

72.04 Board of Review Meeting. The first session of the Board of Review shall take place from 6:00 p.m. until 8:00 p.m. at the Town Hall or Town Office, as posted. At this meeting, the assessment roll shall be received and examined by both taxpayers and the Board of Review, and times will be scheduled for hearing each written objection that the Board receives during the meeting or that was received prior to the meeting. The Board may hear written objections at this meeting if 48-hour notice was given to the property owner and the assessor before the meeting, or if both the property owner and the assessor waive the 48-hour notice requirement.

72.05 Confidentiality of Information. Whenever the Town's assessor, in the performance of the assessor's duties, requests or obtains income and expense information pursuant to Section 70.47(7)(af), Wis. Stats., or any successor statute thereto, then such income and expense information shall be held by the assessor on a confidential basis, except, however, that said information may be revealed to and used by persons (a) in the discharging of duties imposed by law; (b) in the discharge of duties imposed by office (including, but not limited to, use by the assessor and the Board of Review in performance of official duties); (c) or pursuant to court order. Income and expense information provided to the assessor under Sec. 70.47(7)(af), Wis. Stats., is not subject to the right of inspection and copying under Sec. 19.35(1), Wis. Stats.

Effective Date. The herein Ordinance shall take effect upon enactment and publication.

Enacted this 6th day of March, 2000.

Town of Wilson by Keith Schachel, Chairman

This is to certify that the foregoing instrument was duly enacted by the Town Board of the Town of Wilson on the 6th day of March, 2000. Catherine Conrad, Clerk

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